

**AMENDMENTS TO THE CLAIMS**

Claims 1-75. (Canceled)

76. (Currently amended) An integrated circuit structure, comprising:

a ~~SILK~~ first insulating layer comprising SILK material with a dielectric constant of about 2.65 at 100 kHz provided over a semiconductor substrate and contacting at least a portion of a metal layer provided within said semiconductor substrate, said first insulating layer having a thickness of about 4,000 Angstroms to about 30,000 Angstroms;

a second NANOGLOSS insulating layer comprising NANOGLOSS material with a dielectric constant of about 3.5 at 100 kHz provided over said ~~SILK~~ first insulating layer, said second insulating layer having a thickness of about 100 Angstroms to about 2,000 Angstroms; and

at least a first opening within said ~~SILK and NANOGLOSS~~ first and second insulating layers, said first opening being formed by time etching of at least one of said ~~SILK and NANOGLOSS~~ first and second insulating layers with a first etch chemistry.

77. (Currently amended) The integrated circuit structure of claim 76 further comprising a third and fourth insulating layers with a dielectric constant lower than 4.0 provided over said second NANOGLOSS insulating layer; and

at least a second opening within said third and fourth insulating layers, said second opening being formed by time etching of at least one of said third and fourth insulating layers with a second etch chemistry.

78. (Previously presented) The integrated circuit structure of claim 77, wherein said third and fourth insulating layers are formed of different materials which can be selectively etched relative to each other.

79. (Previously presented) The integrated circuit structure of claim 77, wherein said third and fourth insulating layers comprise organic material.

80. (Currently amended) The integrated circuit structure of claim 79, wherein said organic material is selected from the group consisting of polyimide, spin-on-polymers, flare, polyarylethers, parylene, polytetrafluoroethylene, benzocyclobutene and SILK material with a dielectric constant of about 2.65 at 100 kHz.

81. (Currently amended) The integrated circuit structure of claim 77, wherein said fourth insulating layer comprises SILK material with a dielectric constant of about 2.65 at 100 kHz and said third insulating layer comprises NANOGLASS material with a dielectric constant of about 3.5 at 100 kHz.

82. (Previously presented) The integrated circuit structure of claim 77, wherein said third and fourth insulating layers comprise inorganic material.

83. (Currently amended) The integrated circuit structure of claim 82, wherein said inorganic material is selected from the group consisting of fluorinated silicon oxide, hydrogen silsesquioxane and NANOGLASS material with a dielectric constant of about 3.5 at 100 kHz.